

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re: : Bankruptcy No. 19-12753 - elf  
:   
ROBERT EDWARD ROTH : Chapter 13  
:   
:   
Debtor :

**OBJECTION BY THE COMMONWEALTH OF PENNSYLVANIA,  
DEPARTMENT OF REVENUE TO CONFIRMATION OF  
DEBTOR'S SECOND AMENDED CHAPTER 13 PLAN DATED DECEMBER 12, 2019**

**AND NOW**, comes the Commonwealth of Pennsylvania, Department of Revenue by its counsel, Senior Deputy Attorney General, Carol E. Momjian, Office of Attorney General, and makes the following statement in support of its *Objection to Confirmation of Debtor's Second Amended Chapter 13 Plan dated December 12, 2019*:

1. The Pennsylvania Department of Revenue (hereinafter PA DOR) is a party in interest having filed a Proof of Claim for unpaid personal income taxes in the amount of \$24, 702.54 on May 20, 2019.
2. While the Debtor's Plan provides for payment of PA DOR's priority claim, it does not provide adequately for PA DOR's secured claim in the amount of \$2,871.48. Instead, the Plan provides for payment of PA DOR's secured tax principal *only* upon the sale of Debtor's real estate. The certainty of payment to PA DOR remains unclear without a buyer and without a known purchase price. The Plan is not confirmable under 11 U.S.C. § 1325(a)(5) as payments are not made throughout the life of the Plan with statutory interest at the rate of 5% and liens retained.
3. For the foregoing reason, the Plan does not comply with the applicable provisions of the Bankruptcy Code and cannot be confirmed under 11 U.S.C. § 1325(a)(1).

**WHEREFORE**, the Commonwealth of Pennsylvania, Department of Revenue,  
respectfully requests that the Debtor's Second Amended Chapter 13 Plan dated December 12,  
2019 not be confirmed.

Respectfully submitted,

JOSH SHAPIRO  
ATTORNEY GENERAL

DATED: 01/29/2020

BY: /s/ Carol E. Momjian

Carol E. Momjian  
Senior Deputy Attorney General  
Attorney I.D. No. 49219  
Office of Attorney General  
The Phoenix Building  
1600 Arch Street, Suite 300  
Philadelphia, PA 19103  
Tel: (215) 560-2128  
Fax: (717) 772-4526  
E-mail: cmomjian@attorneygeneral.gov